IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF DELAWARE

.

M. DIANE KOKEN, in her official capacity As Insurance Commissioner of the Commonwealth of Pennsylvania, as Liquidator Of RELIANCE INSURANCE COMPANY (IN LIQUIDATION),

Civil Action No. 07-048-JJF

Plaintiff.

V.

PAULA FINANCIAL,

Defendant.

NOTICE OF WITHDRAWAL OF COUNSEL

PLEASE TAKE NOTICE that Jameson A.L. Tweedie is no longer associated with Richards, Layton & Finger and therefore no longer represents Defendant Paula Financial in the above-captioned case. Chad M. Shandler and Richards, Layton & Finger, P.A. continue to represent Defendant in this matter.

Chad M. Shandler (#3796)

shandler@rlf.com

RICHARDS, LAYTON, & FINGER, P.A.

One Rodney Square

P.O. Box 551

Wilmington, DE 19899

(302) 651-7700

Attorney For Defendant Paula Financial

Dated: April 22, 2008

I hereby certify that on April 22, 2008, I electronically filed the foregoing with the Clerk of Court using CM/ECF which will send notification of such filing(s) to the following, who have also been served as noted:

VIA HAND DELIVERY

Sheldon K. Rennie, Esq. Fox Rothschild, LLP 919 N. Market Street, Suite 1300 P.O. Box 2323 Wilmington, DE 19899-2323

I hereby certify that on April 22,2008, the foregoing was sent to the following nonregistered participants in the manner indicated:

VIA FEDERAL EXPRESS

Gerald E. Arth, Esq. Cheryl A. Garber, Esq. Fox Rothschild, LP 2000 Market Street, Tenth Floor Philadelphia, PA 19103-3291

Chad M. Shandler (#3796)

shandler@rlf.com

Dated: April 22, 2008